

IN THE DISTRICT COURT OF GRANT COUNTY
STATE OF OKLAHOMA

ROCK FALLS WIND FARM, LLC and)
BLACKWELL ECONOMIC)
DEVELOPMENT AUTHORITY,)

Plaintiffs,)

vs.)

Case No. CV-2018-11

ROBIN HEROD, COUNTY ASSESSOR)
OF GRANT COUNTY, STATE OF)
OKLAHOMA)

Defendants.)

ANSWER OF ROBIN HEROD, GRANT COUNTY ASSESSOR

Robin Herod, County Assessor for Grant County, Oklahoma (“Assessor”), for her answer to the Petition herein states:

1. The Assessor denies the allegations of paragraph 1 of the Petition to the extent Plaintiff Blackwell Economic Development Authority (“BEDA”), claims that it is the owner, for ad valorem tax purposes and determining exemptions therefrom, of personal property located in Grant County, State of Oklahoma, consisting of turbines, substation and interconnections, transmission lines, and all appurtenances thereto, and other personal property associated therewith (“Subject Property”).

2. With respect to paragraph 2 of the Petition, the Assessor admits that Plaintiff Rock Falls Wind Farm, LLC (“Rock Falls”), and Plaintiff Blackwell Economic Development Authority (“BEDA”), entered into a Ground Lease Agreement, dated on or about November 13, 2017, and that the terms of the Ground Lease Agreement speak for themselves. The Assessor

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Court Clerk, Grant Co., OK Deputy
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denies the allegations in paragraph 2 of the Petition to the extent BEDA claims it is the owner of the Subject Property for ad valorem tax purposes and determining exemptions therefrom.

3. With respect to the allegations of paragraph 3 of the Petition, the Assessor denies that the Subject Property is exempt from ad valorem taxation. The Assessor is without knowledge or information sufficient to form a belief as to the truth of the remainder of the allegations in paragraph 3 of the Petition.

4. The Assessor admits the allegations of paragraph 4 of the Petition.

5. The Assessor denies the allegations of paragraph 5 of the Petition.

6. With respect to the allegations of paragraph 6 of the Petition, Assessor admits that Plaintiffs filed an informal protest with the Assessor and that Assessor issued a Notice of Informal Protest which included the Assessor's denial of Plaintiff's claimed exemption from ad valorem taxation with respect to the Subject Property. Assessor denies the remainder of the allegations of paragraph 6 of the Petition.

7. The Assessor admits the allegations of paragraph 7 of the Petition.

8. With respect to the allegations of paragraph 8 of the Petition, the Assessor admits that the Grant County Board of Equalization issued a formal decision, on or around June 25, 2018, with respect to Plaintiffs' Formal Appeal. The Assessor denies the remainder of the allegations of paragraph 8 of the Petition.

ANSWER TO THE FIRST CAUSE OF ACTION

1. Paragraph 1 of the first cause of action of the Petition contains allegations or statements to which no response is required.

2. With respect to the allegations of paragraph 2 of the first cause of action of the Petition, the Assessor admits, subject to her Affirmative Defenses set forth below, that Plaintiffs filed an informal protest with the Assessor and filed a formal appeal with the Grant County Board of Equalization.

3. The Assessor denies the allegations of paragraph 3 of the first cause of action of the Petition.

4. Paragraph 4 of the first cause of action of the Petition contains allegations or statements and a request for relief to which no response is required.

5. The Assessor denies that Plaintiffs are entitled to any of the requested relief set forth in the prayer for relief under the first cause of action of the Petition.

ANSWER TO THE SECOND CAUSE OF ACTION

1. Paragraph 1 of the second cause of action of the Petition contains allegations or statements to which no response is required.

2. The Assessor denies the allegations of paragraph 2 of the second cause of action of the Petition.

3. The Assessor denies the allegations of paragraph 3 of the second cause of action of the Petition.

4. The Assessor denies the allegations of paragraph 4 of the second cause of action of the Petition.

5. The Assessor denies the allegations of paragraph 5 of the second cause of action of the Petition.

6. The Assessor denies the allegations of paragraph 6 of the second cause of action of the Petition.

7. The Assessor denies the allegations of paragraph 7 of the second cause of action of the Petition.

8. The Assessor denies that Plaintiffs are entitled to any of the requested relief set forth in the prayer for relief under the second cause of action of the Petition.

AFFIRMATIVE DEFENSES

1. Plaintiffs failed to comply with applicable statutory and administrative procedures, such that Plaintiffs are not entitled to an appeal of the formal decision of the Grant County Board of Equalization.

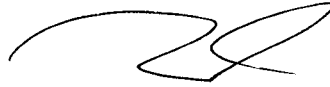
2. Plaintiffs have failed to state a claim upon which relief may be granted.

3. Plaintiffs' claims are barred, in whole or in part, under the doctrine of unclean hands.

4. The Assessor reserves the right to amend its Answer to plead any additional affirmative or general defenses realized during the course of on-going discovery in this case.

WHEREFORE, the Assessor requests that the Court grant judgment in favor of the Assessor on all claims asserted by Plaintiffs in their Petition and such other legal and equitable relief as the Court may deem justified.

Respectfully Submitted,



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ATTORNEYS FOR ASSESSOR

CERTIFICATE OF MAILING

This is to certify that on the 28th day of August 2018, a true and correct copy of the above and foregoing was mailed, postage prepaid, to the following:

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